

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** An Allegation against **SEIJA MOORE (NÉE MAKELAINEN)**, under **Rule 201.1** of the CPA Code of Professional Conduct.

**TO:** Seija Moore

**AND TO:** The Professional Conduct Committee

**ORDER MADE JANUARY 23, 2025**

The Panel has reserved its decision on the Allegation of professional misconduct. The Panel orders:

1. In the event that the Panel makes a finding of professional misconduct and the matter proceeds to the sanction phase, a further hearing date has been scheduled on March 21, 2025 at 9:30 a.m. to proceed electronically (via videoconference);
2. By January 30, 2025, the Professional Conduct Committee (“PCC”) shall provide their written submissions and additional authorities with respect to professional misconduct to Seija Moore (née Makelainen) (“Member”), if any, and file same with the Tribunals Office;
3. By February 6, 2025, the Member shall provide the Member’s written submissions and additional authorities with respect to professional misconduct to the PCC, if any, and file same with the Tribunals Office;
4. By February 10, 2025, the PCC shall provide their reply submissions and additional authorities with respect to professional misconduct to the Member, if any, and file same with the Tribunals Office.
5. Each of the parties’ written submissions shall not exceed fifteen (15) pages double-spaced. The PCC’s reply submissions, if any, shall not exceed ten (10) pages double-spaced.

**DATED** this 23<sup>rd</sup> day of January, 2025



Alexandra Finkel, CPA, CA  
Discipline Committee – Deputy Chair